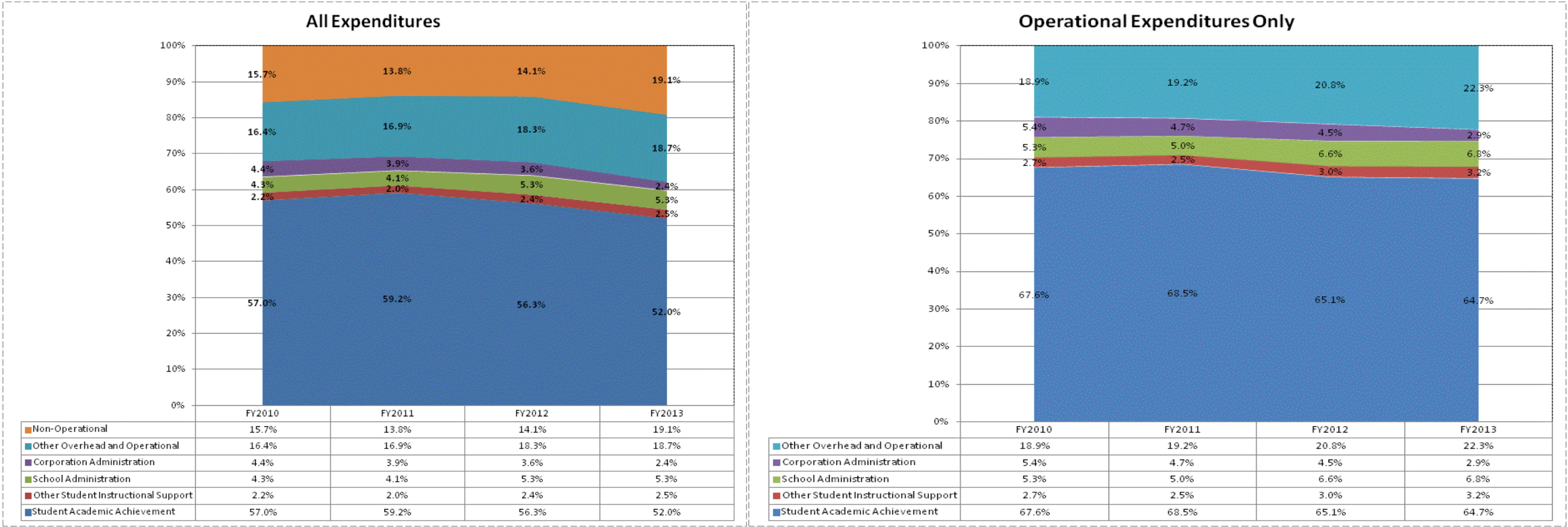


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Garrett-Keyser-Butler Com (1820)

Garrett-Keyser-Butler Com (1820)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$10,905,702	58.4%	\$13,126,381	58.4%	\$10,616,171	56.3%	\$10,091,273	52.0%
Student Instructional Support	\$1,262,461	6.8%	\$1,432,683	6.4%	\$1,457,501	7.7%	\$1,500,940	7.7%
Overhead and Operational	\$4,127,903	22.1%	\$4,633,177	20.6%	\$4,140,687	21.9%	\$4,092,832	21.1%
Nonoperational	\$2,381,490	12.8%	\$3,279,354	14.6%	\$2,657,450	14.1%	\$3,711,065	19.1%
Grand Total	\$18,677,556		\$22,471,595		\$18,871,809		\$19,396,110	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	65.1%	64.8%	64.0%	59.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Garrett-Keyser-Butler Com (1820)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$37,389	\$223,218	\$337,864	\$332,432	> 500%	49%	-2%
11100 Regular Programs; Elementary	\$1,606,104	\$2,050,013	\$2,160,513	\$1,971,773	23%	-4%	-9%
11200 Regular Programs; Middle/Junior High	\$977,734	\$1,324,056	\$1,500,626	\$1,544,109	58%	17%	3%
11300 Regular Programs; High School	\$1,383,331	\$2,023,623	\$2,102,575	\$1,969,296	42%	-3%	-6%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$42,775	\$59,744	\$61,284	N/A	43%	3%
11410 Vocational Education; Agriculture A	\$57,755	\$67,942	\$37,803	\$44,607	-23%	-34%	18%
11450 Vocational Education; Consumer and Homemaking	\$57,763	\$73,191	\$0	\$0	-100%	-100%	N/A
11480 Vocational Education; Industrial Education A	\$60,684	\$74,453	\$58,723	\$70,172	16%	-6%	19%
11490 Vocational Education; Industrial Education B	\$115,790	\$78,993	\$80,228	\$79,625	-31%	1%	-1%
11510 Vocational Education; Cooperative Education	\$45,144	\$58,915	\$66,251	\$41,763	-7%	-29%	-37%
11590 Other Vocational Education Programs	\$1,316,601	\$2,910,741	\$35,609	\$0	-100%	-100%	-100%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$30,438	\$112,597	\$161,041	N/A	429%	43%
12110 Gifted And Talented; Gifted and Talented	\$2,752	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$57,973	\$35,190	\$28,089	N/A	-52%	-20%
12210 Mental Disabilities; Mild Mental Disabilities	\$825,643	\$1,035,722	\$835,181	\$828,263	0%	-20%	-1%
12510 Culturally Different; Communication Disorders	\$57,482	\$27,746	\$115,291	\$122,581	113%	342%	6%
12900 Other Special Programs	\$1,064,432	\$1,291,303	\$1,648,372	\$1,486,612	40%	15%	-10%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$244,884	\$325,023	\$184,053	\$0	-100%	-100%	-100%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$655	\$797	\$1,024	\$802	22%	1%	-22%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$15,348	\$15,425	\$332	\$0	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$0	\$10,729	\$3,931	\$9,925	N/A	-7%	153%
14200 Summer School Programs; Middle/Junior High School	\$0	\$10,441	\$4,347	\$8,288	N/A	-21%	91%
14300 Summer School Programs; High School	\$8,632	\$24,559	\$17,775	\$18,227	111%	-26%	3%
16200 Preventive Remediation	\$57,207	\$41,201	\$31,535	\$34,380	-40%	-17%	9%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$59,998	\$12,482	\$21,271	N/A	-65%	70%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$144,591	\$206,175	\$209,863	\$225,215	56%	9%	7%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$111,717	\$232,719	\$92,390	\$156,091	40%	-33%	69%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$200,000	\$104,625	\$0	\$0	-100%	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$4,710	\$0	N/A	N/A	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,525	\$29,228	\$159,700	\$113,659	> 500%	289%	-29%
22130 Improvement of Instruction; Instructional Staff Training	\$27,936	\$39,691	\$49,807	\$22,547	-19%	-43%	-55%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$26,927	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$210,275	\$244,860	\$158,662	\$155,093	-26%	-37%	-2%
22230 Library/Media Services; Audiovisual	\$73,725	\$43,837	\$48,207	\$12,540	-83%	-71%	-74%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$119,209	\$231,016	\$294,530	\$243,911	105%	6%	-17%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$50,157	\$19,094	N/A	N/A	-62%
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$4,384	\$0	\$31,043	\$27,321	> 500%	N/A	-12%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$79,138	\$60,775	\$84,690	N/A	7%	39%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$7,734	\$1,712	N/A	N/A	-78%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$0	\$2,156	N/A	N/A	N/A
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$172,050	N/A	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$10,751	\$28,889	\$6,551	\$20,654	92%	-29%	215%
26497 2007 Account Code - Teachers Retirement Fund	\$402,746	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,257,190	\$13,126,381	\$10,616,171	\$10,091,273	9%	-23%	-5%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$19,241	\$0	\$10,000	\$10,000	-48%	N/A	0%
21220 Guidance Services; Counseling Services	\$236,763	\$396,132	\$363,638	\$374,151	58%	-6%	3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Garrett-Keyser-Butler Com (1820)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21340 Health Services; Nurse Services	\$30,772	\$46,628	\$47,859	\$47,860	56%	3%	0%
21390 Health Services; Other Health Services	\$0	\$0	\$5,312	\$1,432	N/A	N/A	-73%
21430 Psychological Counseling	\$825	\$0	\$0	\$500	-39%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$58,465	\$58,220	\$27,703	\$48,584	-17%	-17%	75%
24100 Office of The Principal	\$626,015	\$830,098	\$910,723	\$897,849	43%	8%	-1%
24900 Other Support Services, School Administration	\$60,577	\$101,605	\$92,266	\$120,564	99%	19%	31%
Student Instructional Support Total	\$1,032,658	\$1,432,683	\$1,457,501	\$1,500,940	45%	5%	3%
Overhead and Operational							
23150 Board of Education; Legal Services	\$11,482	\$6,823	\$6,445	\$5,669	-51%	-17%	-12%
23160 Board of Education; Promotion Expenses	\$4,271	\$1,489	\$4,943	\$1,772	-59%	19%	-64%
23210 Executive Administration; Office of The Superintendent	\$257,773	\$359,796	\$372,791	\$365,362	42%	2%	-2%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$12,400	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$338,726	\$496,429	\$274,236	\$25,721	-92%	-95%	-91%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$0	\$1,050	\$0	\$0	N/A	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$492	\$1,703	\$10	\$95	-81%	-94%	> 500%
25192 Other Fiscal Services; Petty Cash	\$151	\$100	\$100	\$200	33%	100%	100%
25199 Other Fiscal Services; Other	\$0	\$536	\$471	\$104	N/A	-81%	-78%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$1,128	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$720	\$2,125	\$26,733	\$45,858	> 500%	> 500%	72%
25920 Ditch Assessments	\$5	\$0	\$684	\$168	> 500%	N/A	-75%
25940 Settlements	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,407,721	\$1,785,841	\$1,349,442	\$1,355,405	-4%	-24%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$68,395	\$68,228	\$16,398	\$30,023	-56%	-56%	83%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$118,967	\$134,291	\$81,637	\$100,345	-16%	-25%	23%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$420	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$127,118	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$177,273	\$140,662	\$99,069	\$110,097	-38%	-22%	11%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$0	\$0	\$7,175	N/A	N/A	N/A
27010 Student Transportation; Service Area Direction	\$0	\$0	\$275	\$0	N/A	N/A	-100%
27100 Student Transportation; Vehicle Operation	\$299,326	\$463,921	\$458,328	\$473,396	58%	2%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$143,983	\$147,700	\$199,984	\$218,207	52%	48%	9%
27400 Student Transportation; Purchase of School Buses	\$76,114	\$259,067	\$254,864	\$255,195	235%	-1%	0%
27500 Student Transportation; Insurance on Buses	\$18,102	\$0	\$19,967	\$22,626	25%	N/A	13%
27700 Student Transportation; Contracted Transportation Services	\$70,598	\$7,663	\$2,870	\$6,336	-91%	-17%	121%
27900 Student Transportation; Other Student Transportation Services	\$9,363	\$4,474	\$7,783	\$7,393	-21%	65%	-5%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$10,555	\$22,683	N/A	N/A	115%
31200 Food Services Operations; Food Preparation and Dispensing	\$289,864	\$385,878	\$455,731	\$447,264	54%	16%	-2%
31400 Food Services Operations; Food Purchases	\$295,056	\$363,782	\$496,960	\$578,615	96%	59%	16%
31900 Other Food Services	\$0	\$490	\$412	\$723	N/A	48%	76%
Overhead and Operational Total	\$3,720,919	\$4,633,177	\$4,140,687	\$4,092,832	10%	-12%	-1%
Nonoperational							
33400 Athletic Coaches	\$149,663	\$195,214	\$154,542	\$175,827	17%	-10%	14%
33600 Nonpublic School Pupil Services	\$4,190	\$3,825	\$5,103	\$2,150	-49%	-44%	-58%
33990 Other Community Services; Other	\$4,116	\$451	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$3,000	\$23,170	\$23,950	\$29,754	> 500%	28%	24%
43000 Facilities Acquisition and Construction; Professional Services	\$125,252	\$140,011	\$32,047	\$25,215	-80%	-82%	-21%
45100 Building Acquisition, Construction and Improvements	\$207,935	\$779,421	\$232,518	\$376,477	81%	-52%	62%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$103,362	\$149,829	N/A	N/A	45%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Garrett-Keyser-Butler Com (1820)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$181,642	\$265,734	\$120,422	\$29,353	-84%	-89%	-76%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$9,501	\$401,567	N/A	N/A	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$100,244	\$219,616	\$203,126	\$101,258	1%	-54%	-50%
51100 Debt Services; Principal on Debt; Bonds	\$105,000	\$164,600	\$260,000	\$128,955	23%	-22%	-50%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$61,351	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$71,680	\$52,680	\$20,290	\$4,350	-94%	-92%	-79%
52200 Debt Services; Interest on Debt; Temporary Loans	\$8,786	\$28,743	\$0	\$16,045	83%	-44%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,337,668	\$1,347,041	\$1,487,000	\$1,348,633	1%	0%	-9%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$855,301	N/A	N/A	N/A
54200 Common School Fund; Principal	\$45,978	\$57,948	\$0	\$0	-100%	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$400	\$400	\$400	\$0	-100%	-100%	-100%
60700 Nonprogramed Charges; Scholarships	\$500	\$500	\$5,190	\$5,000	> 500%	> 500%	-4%
Nonoperational Total	\$2,346,053	\$3,279,354	\$2,657,450	\$3,711,065	58%	13%	40%
Prorated By Fund							
26491 2007 Account Code - PERF	\$219,033	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$697,352	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$103,367	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,132,512	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$9,287	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$159,185	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,320,735	\$0	\$0	\$0	N/A	N/A	N/A